



Food That's In . . . When School Is Out!

Summer Food Service Program for Children

Making Ends Meet: Doing More with Less

Operating a Summer Food Service Program (SFSP) can be a difficult financial juggling act. A sponsor needs to carefully balance revenues and expenditures. Keeping site participation both stable and high is a basic ingredient for a financially solvent Program. It is also important to plan each component of your SFSP carefully and conservatively. Too many sponsors, especially new ones, overestimate attendance.

And finally, sponsors must keep up with their paperwork daily. The reporting forms and financial records you keep are essential, not only for receiving your SFSP reimbursement, but for maintaining constant control of your Program and spotting and correcting potential problems before they become serious.



How much money do you have?

The first thing you need to know is how much money is available to spend on the Program. As best you can, estimate average daily attendance, and multiply that by the number of days of operation and the reimbursement rate to calculate your maximum Federal reimbursement. You will be paid for the number of meals served multiplied by the applicable rate or your actual costs, whichever is less. Then, add funds from other possible sources, including:

- supplemental funds from State or local government;
- grants or charitable contributions awarded from public or private sources;
- rebates that you may earn for purchases of some items; and
- any adult meal sales you may have.

Make sure your sources of revenue aren't really sources of losses. For example, if you serve adult meals, make sure that your *full* costs, including labor and site overhead, are covered.



What are your full costs?

Throughout the Program, you need to keep track of your revenues and costs to ensure that you won't end the summer with a loss. Costs include: labor (both kitchen and non-kitchen), food, non-food meal supplies, trash removal, electricity, telephone, pest control services, office supplies, and copying.



Partners and Outside Resources

Many Summer Programs rely on volunteers and some outside financial assistance to break even. Try to find some partners to help operate the Program and lower your costs. Ask for help from:

- government or community agencies, including food pantries;
- agencies hiring teenagers working under the Joint Training Partnership Act (JTPA);
- local businesses, from major local employers to local restaurants; and
- religious organizations.



Help can be money, material aid or volunteer time. Be creative in considering how others can help you and don't be afraid to ask for assistance. For example, an organization in an eligible area may already offer activity programs for children, but may not know that SFSP funding for meals is available. If both preparing meals and running an activity program are too much for that organization, you can help them find other ways to provide SFSP meals to the children at their site. This arrangement not only makes both programs financially stronger, but ensures that children have the opportunity to grow and learn during the summer.

Keep Participation High and Stable

Many Programs have financial problems because they have overestimated attendance. Their unit cost is, therefore, much higher than planned. Another problem is inconsistent attendance. A sponsor may prepare a hundred meals and fifty children show up. Storage may be a problem and sponsors must eat the cost of preparing too many meals.

Techniques to Increase and Stabilize Attendance

- Serve meals children want to eat. Consider their food preferences. Take a survey of their preferences or try a taste test of new items. You must balance savings from some cost savings techniques with the need to serve the highest quality meals to attract children.
- Have activities and special events that draw children to the site (and the meal service).
- Merchandise your Program using signs and advertising.
- Make your site a physically and emotionally comfortable place for kids.

Spending Too Much on Food? Here are Some Remedies

- Train your site staff well and hold them accountable to tell you of site closures, field trips and changes in participation. If necessary, have

them call in every day with information about tomorrow's meal needs.

- Avoid overproduction. Use food production records to determine the exact quantity needed and adjust recipes for only the portions needed.
- Purchase items through a food purchasing cooperative like those in which many school districts and hospitals participate.
- Look for hidden costs such as prorated charges for custodial and clerical services, utilities and office services and supplies. Pay no more than the SFSP's fair share. Try to get the costs donated by your agency or a partner organization.
- Change menus to take advantage of food item specials, if you'll save money. Also, stock up on specials you can use later.
- Use foods that are in season. They'll be fresher and cheaper. Take advantage of gleaning operations and farmers markets when possible.
- If costs are a problem, serve only required food items and skip extras, like dessert items.
- Use standardized recipes and train staff on correct portioning techniques.
- If available, use USDA commodity foods to replace purchased foods.
- For school sponsors at school sites, consider using the offer vs serve option to reduce waste.
- Pre-cost menus to determine if a food item or menu is affordable.
- Consider the possibility of satelliting meals from a central kitchen or purchasing pre-plated meals from a food service management company.

Ideas on Controlling Labor Costs

- Understand the impact of and become involved in determining labor costs. You must avoid the temptation of paying staff less than they normally receive, but also be sure you hire who you need, for the time and period you need them.
- Limit the amount of absenteeism that you will accept. The SFSP is a short-running program and you need to be able to count on your staff.
- Provide sufficient training so that staff understand their responsibilities and can work independently.
- Plan daily work schedules to utilize staff efficiently. Have staff do as much preparation work as you can during down times.

January 1998

